



AUD Course Breakdown

		Minutes	:	Seconds
Introduction				
0.01	Course Introduction	39	:	31
0.02	AUD Introduction	06	:	38
Section 1 - Audit Standards & Engagement Planning				
1.01	Types of Audits	23	:	30
1.02	Clarity Standards	20	:	21
1.03	Generally Accepted Auditing Standards	27	:	27
1.04	Responsibilities of the Auditor Under Clarity Standards	18	:	05
1.05	GAAS and Responsibility of Auditor - Class Questions	03	:	17
1.06	Steps in the Audit Process	21	:	34
1.07	Engagement Letter	10	:	33
1.08	Steps in the Audit Process - Class Questions	04	:	32
1.09	Planning Procedures	17	:	11
1.10	Planning Procedures - Class Questions	03	:	18
1.11	Audit Risk, Fraud and Errors	27	:	27
1.12	Consideration of Fraud in the Financial Statements and Fraud Risk Factors	10	:	39
1.13	Audit Risk - Class Questions	14	:	23
1.14	Quality Control	08	:	26
1.15	Research Task Format - Audit	07	:	54
1.16	Engagement Planning - Class Questions - Document Review Simulation	43	:	14
1.17	Audit Risk - Class Questions - Document Review Simulation	28	:	10
Section 2 - Professional Responsibilities & Ethics				
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2.02	AICPA Code of Professional Conduct Continued	20	:	06
2.03	AICPA Code of Professional Conduct Continued	35	:	49
2.04	Consulting, Valuation and Tax Services Standards	18	:	07
2.05	Sarbanes-Oxley Act (SOX)	22	:	25
2.06	AICPA Code of Professional Conduct - Class Questions	07	:	37
2.07	Private Securities Litigation Reform Act, PCAOB Standards, SEC, GAO and DOL	17	:	00
2.08	Professional Responsibilities - Class Questions	07	:	25
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3.02	5 Components of Internal Control (CRIME)	17	:	38
3.03	Understanding the Internal Control Structure	33	:	17
3.04	Sarbanes-Oxley Act and Basic Concepts	07	:	15
3.05	Internal Control - Class Questions	08	:	42

3.06	Operating Cycles - Revenue Cycles	25	:	11
3.07	Operating Cycles - Spending Cycle	13	:	04
3.08	Operating Cycles - Personnel and Payroll	11	:	59
3.09	Operating Cycles - Investing, Financing, Production and Conversion Cycles	11	:	00
3.10	Operating Cycles - Class Questions	11	:	26
3.11	Documentation of Internal Control Structure	11	:	08
3.12	Documentation of Internal Control Structure - Class Questions - TBS	26	:	21
3.13	Internal Control Reports and Communications - Financial Statement Audit	23	:	04
3.14	Internal Control Reports and Communications - Attestation Engagement	21	:	48
3.15	Internal Control Reports and Communications - PCAOB Audit	13	:	37
3.16	Internal Control Reports and Communications - Class Questions	05	:	46
3.17	Internal Control - Class Questions - Document Review Simulation	24	:	48
Section 4 - Audit Evidence				
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4.02	Audit Risk, F/S Level and Assertion Level	10	:	53
4.03	Management's Assertions	20	:	22
4.04	Analytical Procedures	20	:	18
4.05	Substantive Testing vs. Internal Control Testing	13	:	15
4.06	Audit Evidence - Class Questions	26	:	21
4.07	Financial Statement Accounts - Cash	22	:	18
4.08	Financial Statement Accounts - Receivables	20	:	56
4.09	Financial Statement Accounts - Investments in Securities and Derivatives	21	:	11
4.10	Financial Statement Accounts - Inventories	16	:	05
4.11	Financial Statement Accounts - PP&E and Current Liabilities	13	:	46
4.12	Financial Statement Accounts - L/T Debt, Stockholders' Equity and Payroll	18	:	42
4.13	Financial Statement Accounts - Class Questions	04	:	09
4.14	Audit Program / Plan & Workpapers	16	:	59
4.15	Audit Program / Audit Plan - Class Questions - TBS	11	:	29
4.16	Management Representation Letter and Attorney Letter	12	:	16
4.17	Related Party Transactions, Specialists, Internal Auditors, Estimates and Subsequent Events	17	:	44
4.18	Audit Evidence - Class Questions	28	:	46
4.19	Audit Evidence - Class Questions - Document Review Simulation	28	:	57
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5.03	Variables Sampling	10	:	22
5.04	Audit Sampling - Class Questions	06	:	38
5.05	Probability Proportional to Size Sampling	16	:	07

5.06	Probability Proportional to Size Sampling - Class Questions	06 : 54
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6.02	PCAOB Audit Report	09 : 02
6.03	Chart for Audit Reports	14 : 5
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6.07	Adverse, Disclaimer, Comparative Financial Statements	22 : 06
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11.02	DRS Introduction - Part 2	16	:	17
TOTAL COURSE TIME ==> 28 hours, 58 minutes, 33 seconds*				

* Lecture 0.01, the overall Course Introduction, is excluded from the above AUD part time totals.